

AMENDMENTS TO THE ABSTRACT:

Please amend the abstract as follows:

In the method of manufacturing a semiconductor device, via holes and first trenches to form [[an]] air gaps are concurrently formed in a first insulating film on a semiconductor substrate and a second insulating film is formed thereon. Thereafter, the second insulating film lying outside the area corresponding to the regions where the first trenches to form [[an]] air gaps are formed is partially removed to form trenches for wiring by using a mask. A plurality of wirings are formed by filling in the trenches for wiring with a metal film. The second insulating film remaining in the regions where the first trenches to form [[an]] air gaps are formed is then removed to form second trenches to form [[an]] air gaps. Subsequently, in forming a third insulating film, air gaps are formed within the second trenches to form [[an]] air gap.

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